

RECORDS RETENTION SCHEDULE

LG3

Municipal Assessors Records

April 2006

Office of the Secretary of State
Rhode Island State Archives & Public Records Administration
Rhode Island Local Government Records Program
337 Westminister Street
Providence, Rhode Island 02903

Records Retention Schedule LG3

Municipal Assessors Records

This Records Retention Schedule has been developed by the Rhode Island Local Government Records Program of the State Archives in an effort to assist government officials in the proper management of public records.

The schedule consists of twenty-six (26) separate sets of records, or series, recognized as those records generated by the municipal clerk. Included in each entry is a series number, records series title and description, and a retention period. For example,

LG3.1.3 Notice of Change of Address

Notification of change of address filed with the municipality.

Retention Retain one (1) year after posting.

The retention periods set forth in this document are minimum periods and are the result of analysis on the part of the State Archives concerning the legal, fiscal, administrative, and historical value of the records. Because many retention periods are based on state and federal statute and regulation, updates to this schedule may be issued to incorporate any changes.

Proper procedures for the destruction of public records must be adhered to. Records that are eligible for destruction can only be legally destroyed with an approved "Certificate of Records Destruction" (§38-1-10, §38-3-6 (j), and §42-8.1-10). A Certification of Records Destruction form and instructions are included with this schedule. State Archives staff members are always available to answer questions you might have regarding any records issues.

Local government officials should also consult with the municipal solicitor to determine if any records eligible for destruction may be involved in current or pending litigation or request under the Access to Public Records Act (RIGL §38-2).

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Rhode Island State Archives and Public Records Administration
Rhode Island Local Government Records Program
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State of Rhode Island and Providence Plantations
Rhode Island State Archives & Public Records Administration

CERTIFICATION OF RECORDS DESTRUCTION

1. Department			
2. Division		3. Date	
In accordance with the Authority granted by Title 38 of the Rhode Island General Laws these records have met the legal retention requirements and are eligible for destruction.			
4. Record Series Number (from schedule)	5. Record Series Title	6. Dates to/from	7. Volume
8. I certify that I have reviewed the above listed records and authorize their destruction. Dept. Head or Records Custodian _____ State Archivist & Public Records Administrator _____			

Signed and executed Certificate is a permanent record. (§42-8.1-10)

Certification of Records Destruction

Instructions for completing the form. Numbers below correspond with blocks on the Certification of Records Destruction form, a copy of which is provided on the previous page. The form may be reproduced.

1. Department - means any state or local government entity. Include the name of your city or town.
2. Division - means any sub-unit of any department.
3. Date - the date your department prepared the form.
4. Record Series Number - enter the exact series number. Each series listed on retention schedules has a unique identifying number. Series numbers are preceded by the letters LG on municipal schedules and on General Schedules by the letters GS.
5. Record Series Title - enter the exact record series title, as listed on the retention schedule. Each series title should correspond to the one cited in the schedule. If your department uses different titles than those found in the schedules, you may want to add the local title in square brackets [] under each entry on the form.
Note: Using the precise record series number and title will expedite the approval process.
6. Dates to/from - enter the earliest and latest dates covered by the records proposed for destruction. In most cases just the year will suffice.
Note: For purposes of calculating retention, do not count the year in which the records were created.
If the retention period of a particular series is qualified by wording such as "audit plus one year" or "three years after expiration," the date of the completed audit or the year of expiration needs to be also noted.
7. Volume - enter the volume of records to be destroyed. Volume is most easily measured by the number of inches or linear feet of records, although cubic foot measurements give a more accurate figure. A table of volumes and a cubic foot equivalency formula are provided below.
8. Department Head or Records Custodian - signature of the local official authorized to request records destruction.

Send the completed form to the Rhode Island State Archives. The Certificate will be reviewed, countersigned by the State Archivist/Public Records Administrator, and then returned. Upon receipt the records may legally be destroyed. The signed and executed Certification of Records Destruction must be retained as a permanent record under RIGL §42-8.1-10.

Table of Volumes

standard records storage box (15" x 12" x 10")	1.2 cubic foot
letter size file drawer	1.5 cubic feet
legal size file drawer	2 cubic feet
lateral file drawer	2.5 cubic feet

Cubic Foot Equivalency Formula

$$\frac{L \times W \times H \text{ (inches)}}{1728} = \text{cubic feet/unit}$$

Tax Assessor Records Retention Schedule

LG3.1 Property Records

LG3.1.1 Abatement Records

Records relating to requests for a reduction in the assessment of taxes owed on property. Includes decisions of the tax assessor and applications.

a) Final decisions of the tax assessor, council or board of assessment review.

Retention Permanent.

b) Application or request for abatement.

Retention Retain three (3) years after audit.

Note: Final decisions are recorded in the records of the board of assessment review or municipal council.

LG3.1.2 Exemptions

Requests/applications for various exemptions (homestead, veterans, senior etc.) submitted to the assessor.

a) Exemption Requests/Applications.

Retention Retain until obsolete or of no further administrative value.

b) Exemption Renewals.

Retention Retain one (1) year.

c) Veterans Exemptions

Retention Permanent.

Note: Exemption information may be recorded on the property record card and is recorded in the tax roll.

LG3.1.3 Notice of Change of Address

Notification of change of address filed with the municipality.

Retention Retain one (1) year after posting.

LG3.1.4 Special Assessment Records

Records documenting the payment of special assessments fees.

Retention Retain seven (7) years after satisfaction of payment.

Tax Assessor Records Retention Schedule

LG3.1.5 Field Cards

Property Assessment Record of all properties and buildings in the municipality. May be used as a worksheet for determining the value of a property. Contains the following information: record of ownership, comparable sales data, property factors (topography, street, trend, improvements), building permit record, assessed value, land value computation and summary, picture of property and memoranda. May include supporting documentation such as copies of deeds and sales abstracts and sketches of property.

Retention If used as a worksheet, retain until updated or superseded or of no further administrative value. If the field card is the property record card, see retention for LG.3.1.6 below.

LG3.1.6 Property Record Card

Property Record Card of all properties and buildings in the municipality. Includes the following information: Owner; ownership history or chain of title; site information (topography, utilities, location, street, easements, view etc.) land valuation data, assessed value, property details (house style, roof style & cover, exterior walls); Interior data (HVAC, basement, foundation, walls, floors, bathrooms, amenities) and buildings summary. Also includes digital photographs, photographs or drawing of properties. May include DEM or municipal certifications for land use.

a) Property Record Cards, including photographs, prior to computerization.

Retention Permanent.

b) Property Record Cards born electronic including digital photographs.

Retention Permanent. Records must be backed up and backup stored off site. In the event software is replaced, all prior data must be migrated to the new system. Retain old data and software one (1) year after testing of system and verification of data migration.

LG3.1.7 Permits

Copies of permits/notices for building, electrical, mechanical, plumbing, and heating work used for tracking assessment changes in properties. May be held with the field or property record card (RIGL § 23-27.3-114.1.1).

Retention Retain until of no further administrative value.

Note: Official or record copy of permits issued are held by Building Official and is retained as long as the building or structure remains in existence (RIGL § 23-27.3-108.7 - See LG7.1.2).

Tax Assessor Records Retention Schedule

LG3.1.8 Records of Certification of Forest and Open Space.

Records from DEM or municipality that certify land as forest, farmland or open space. Includes annual form sent out by assessor and returned from property owners that wish or do not wish to maintain their properties as open space/forest/farmland and certified return receipts.

RIGL § 44-27-1 to 13., § 44-5-12 (b)., § 44-5-39.

a) Annual forms and certified/registered return receipts.

Retention Retain one (1) year after renewal or lapse of classification.

b) DEM or municipal certifications for land use.

Retention Retain until updated or superseded.

c) Copies of notices of land use change tax and tax bills.

Retention Retain until satisfaction of payment.

LG3.1.9 Tax Books

Lists that indicate all assessed taxes on real and personal property. Includes name of owner of property, address, assessed worth and exemptions (RIGL § 44-5-20).

a) Authorized or warranted copies of real estate tax books, rolls or lists.

Retention Permanent.

b) Motor vehicle tax books.

Retention Retain ten (10) years.

c) Duplicate copies.

Retention Retain until updated or superseded.

Note: Official or record copy may be held by Municipal Tax Collector or Municipal Clerk.

d) Working Copies of Tax Books

Retention Retain until of no further administrative value.

LG3.1.10 Plat Maps

Assessor's copy of plat map or plat book that contains the legal description of land, showing the division of the land into streets, blocks and lots and indicating the measurements of the individual parcels. Indicates legal plat and lot numbers (RIGL § 34-13-1.).

a) Official or record copy.

Retention Permanent.

b) Copies.

Retention Retain until updated or superseded.

Note: Official or record copy may be held by the Office of the Municipal Clerk.

Tax Assessor Records Retention Schedule

LG3.1.11 Personal Property File

Annual statement of valuation of property filed with the office of the municipal assessor relative to RIGL §44-5-15. for the purpose of tangible property tax assessment of businesses. May include the following supporting documentation: application for abatement (RIGL § 44-5-26), attached list of tangible property, tax roll printout, permit information, notes and information regarding the dissolution of the business, reports and worksheets.

a) Annual returns with attachments.

Retention Retain ten (10) years.

b) All other records.

Retention Retain six (6) years after file has become inactive. Periodically weed superseded or non-essential information.

Note: Files that remain open for collection of back taxes after dissolution of the business should be retained ten (10) years from date the business was dissolved.

LG3.2 Revaluation Records

LG3.2.1 Revaluation Records

Records of the physical revaluation conducted per RIGL § 44-5-11 & 44-5-11.5. Includes inventory and hearing records. May include reports and cards used by agency/vendor performing assessment.

Retention Retain until next physical evaluation or statistical update is completed and certified.

Note: Assessed value of the property as well as any changes to the property is recorded on the property record card.

LG3.2.2 Statistical Updates

Records of statistical updates conducted every three years between the physical evaluation conducted per RIGL § 44-5-11 & 44-5-11.5 on the ninth year. May include questionnaires mailed to and submitted by taxpayers and hearing records.

Retention Retain until next physical evaluation or statistical update is completed and certified.

Note: Assessed value of the property as well as any changes to the property is recorded on the property record card.

Tax Assessor Records Retention Schedule

LG3.2.3 Land Value Maps

Assessor's maps that show land base values by areas, sections or neighborhoods. Includes plat and lot numbers. Updated in conjunction with statistical and physical revaluations.

a) Original updated map or mylar

Retention Permanent.

b) Copies

Retention Retain until of no further administrative value.

LG3.3 Board of Assessment Review

LG3.3.1 Board of Assessment Review Records

Records of the board (or municipal council where there is no Board of Assessment Review) that considers abatements of property taxes and land use classifications. Includes but is not limited to application for abatement of property tax; decisions of assessor denying request; copies of tax bills; account summaries; requests for hearing/appeal; reports; agendas, meeting notices, minutes and final determinations/decisions from the Board (RIGL § 44-5-26).

a) Agendas, meeting notices, minutes and final determinations/decisions.

Retention Permanent.

b) All other records.

Retention Retain three years after appeals exhausted and final determination.

LG3.4 Administration

LG3.4.1 Street Listing

Property lists by street address used by staff and general public for research purposes. May include plat and lot numbers (or block and parcel), property owners, and land and building values. May include 911 street listings.

Retention Retain until updated or superseded.

LG3.4.2 Chain of Title

Summary of ownership of property within the municipality. May include the following: Plat and lot numbers, type of deed, sale price of property, date recorded in the land evidence records, and book and page number references to the land evidence records.

Retention Permanent. If replacing card or updating format, verify that all previous information has been transferred to new card or format.

Note: This series may be held by the Municipal Clerk. Chain of title information may also be noted in the field or property record cards.

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LG3.4.3 Cost Manuals

Pricing schedules used to determine land, building and motor vehicle values for tax assessment.

a) Land and Building cost manuals prior to computerization.

Retention Retain until of no further administrative value.

b) Land and Building cost manuals integrated with software programs.

Retention Retain one (1) year after software is updated or superseded and verification of data migration.

c) Motor vehicle cost manuals.

Retention Retain monthly and annual copies until obsolete or of no further administrative value. No Certificate of Records Destruction required.

LG3.4.4 Automobile List

Used to calculate assessments, this annual record from the Department of Administration lists all motor vehicles registered within the municipality. Includes name of owner, address, license number, vehicle identification number, registration activity, and year and value of motor vehicle.

Retention Retain until updated or superceded. No Certificate of Records Destruction required.

LG3.4.5 Certified Statements of Valuations

Annual Report of the assessor's statement of assessed valuations and tax levy for the municipality. Includes gross assessed values, exemptions (real property, motor vehicles), and net assessed values (RIGL § 44-5-22).

Retention Permanent.

LG3.4.6 Property Transfer Listing

Worksheets or copies of deeds used to update files and chain of title cards.

Retention Retain until of no further administrative value. No Certificate of Records Destruction required.

LG3.4.7 Sales Abstracts Report

Department of Administration Form D-1 sent to the Office of Municipal Affairs for the reporting of all real estate conveyances no later than 60 days after the deed of conveyance is recorded in the land evidence records of the municipality.

Retention Retain three (3) years after audit.

Tax Assessor Records Retention Schedule

LG3.4.8 Municipal Assessments Report

Annual report/list sent to the Department of Administration that summarizes the amount and type of assessments by state code (RIGL §44-5-44).

Retention Permanent.

LG3.4.9 Sales and Market Analysis Records

Records used to determine true market value of a property. Included are sales data and questionnaires.

Retention Retain until of no further administrative value.

LG3.4.10 Reports

Internally generated reports including but not limited to reports and returns to other municipal departments and state agencies.

a) Daily and weekly reports.

Retention Retain one (1) year.

Note: Reports required in audit process must be retained one (1) year after audit is completed.

b) Monthly, quarterly and periodic reports.

Retention Retain three (3) years.

c) Annual and special reports and studies.

Retention Permanent.

LG3.4.11 Certificates of Records Destruction

Certification of Records Destruction forms (PRA 003) signed by authorized agency official and submitted to, and signed by, the State Archivist/Public Records Administrator. Certificates authorize the disposal of records listed in this and other applicable schedules. (RIGL §38-1-10, §38-3-6, and §42-8.1-10.)

Retention Permanent.